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**IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN
AT JAIPUR BENCH**

S.B. SALES TAX REVISION PETITION NO.45/1999

M/s. Akodia Industries

Versus

The District Level Screening Committee & Anr.

DATE OF ORDER :: 13/12/2006

HON'BLE MR. JUSTICE AJAY RASTOGI

Mr. Navin Dhuvan on behalf of Mr. Biri Singh, for
petitioner
Mr. R.B. Mathur, for respondents

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Instant revision petition has been filed by the assessee against the order of the Tax Board dated 21st April, 1998 whereby it was observed that the assessee may avail the benefit of scheme upto 4th April, 1994 and thereafter, the department will be free to take further action in accordance with law.

The assessee is running an oil extraction and manufacturing industry and the State Government vide its notification dated 6th July, 1989 issued u/s.4(2) of the Rajasthan Sales Tax Act, 1954 exempted the industrial units from payment of tax on sale of goods manufactured by them within the State of Rajasthan in the manner and to the extent for the period covered by that very notification. A similar like notification was issued in respect of Central Sales Tax Act.

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By notification dated 7th May, 1990 issued under the Rajasthan Sales Tax Act, 1954, the benefit of incentive scheme was withdrawn for the oil extracting and manufacturing industries which was challenged before this court and finally the Apex Court in **State of Rajasthan Vs. Mahaveer Oils Industries [(1999) 115 STC-29]** upheld the notification of the Government issued in Rajasthan Sales Tax Act, but as there was a stay granted by the Apex Court on 4th April, 1994. It was observed that they remain entitled to retain the benefits availed by them under the incentive scheme framed in the Rajasthan Sales Tax Act upto 4th April, 1994 that was basically a date of which stay order was passed by the Apex Court. Since the litigation was pending, judgment of this court was in favour of assessee. The District Level Screening Committee in its meeting held on 8th January, 1993 also granted them the benefit of exemption scheme introduced by the Government in terms of notification dated 6th July, 1989, but since the matter was finally concluded by the Apex Court in **State of Rajasthan Vs. Mahaveer Oils Industries [supra]**, the benefit could not have been extended after 4th April, 1994. Accordingly, the Tax Board under the order impugned has also observed that the assessee may be entitled for benefit of scheme upto 4th April, 1994 and for the period, thereafter, the department will be free to take action in accordance with law.

In my considered opinion, since the matter has been put to rest by the apex court in **State of Rajasthan Vs. Mahaveer Oils Industries [supra]**, what

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has been observed by the Tax Board under the order impugned is in the light of judgment referred to supra and no legal question is involved in the preset revision petition which requires consideration.

Consequently, the revision petition fails and is hereby dismissed.

[AJAY RASTOGI], J.

FRBOHRA, JR. P. A.